

# **LEBANON SCHOOL DISTRICT**

POLICY: 606  
SECTION: FINANCES  
TITLE: TAX COLLECTION  
ADOPTED: July 18, 1994  
LAST REVISED: November 18, 2019

## **606. TAX COLLECTION**

### **Authority**

Real estate and per capita taxes provided for in the School Code shall be collected by the elected tax collector, who shall be properly bonded during the term of office.<sup>1</sup>

Where a tax collector is not elected to collect school taxes, or where there is a vacancy, or where any tax collector elected refuses to qualify or furnish a bond as provided, the Board shall annually, on or before the first day of June in each year, appoint one or more suitable persons to collect taxes in said school district.<sup>2</sup>

The Board appointing any tax collector or tax collectors, may authorize and direct any one tax collector to collect the school taxes in any one or more wards or other proper divisions in such school district.<sup>3</sup>

All other taxes shall be collected by the elected and properly bonded tax collector or cooperative agency with other units of local government.<sup>4</sup>

### **Delegation of Responsibility**

All taxes shall be collected and remitted to the district Treasurer, with a report detailing the sources of tax revenues.<sup>5</sup>

The Board Secretary shall be responsible to ascertain that a tax collector is properly bonded and shall submit information on estimated collection required to set proper bond.<sup>6</sup>

All monies received from the tax collectors shall be deposited on the day of

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<sup>1</sup> 24 P.S. 683-84.

<sup>2</sup> 24 P.S. 683.

<sup>3</sup> 24 P.S. 683.

<sup>4</sup> 53 P.S. 6924.313, 6926.322.

<sup>5</sup> 24 P.S. 439.

<sup>6</sup> 24 P.S. 433, 684; 53 P.S. 6924.101 et. seq.

receipt or as soon as possible, and all receipts shall be supported by documentary evidence.

Preparation of tax bills shall be conducted by the county assessor's office.